Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

STATISTICS

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PREFACE **4001**

      The purpose of the <u>Standard Unit of Measure</u> is to provide a uniform statistic for measuring costs. The <u>Standard Unit of Measure</u> for revenue-producing cost centers attempts to measure the volume of services rendered to patients and the <u>Standard Unit of Measure</u> for non-revenue-producing cost centers attempts to measure the volume of support services rendered to patient care cost centers. Standard Units of Measure should not be confused with allocation statistics used to allocate the costs of non-revenue-producing cost centers to each other and to the revenue-producing centers.

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STANDARD UNIT OF MEASURE REQUIREMENTS **4010**

The table in Section 4020 is a listing of the Standard Unit of Measure for each cost center required to be reported to the Office. In addition, these statistics shall be divided into two major groupings: (1) inpatient, and (2) outpatient and by the five major payor categories within inpatient and outpatient (1) Medicare (2) Medi-Cal (3) County Indigent Programs (4) Other Third-Party and (5) Other. Actual counts of Standard Units of Measure by payor must be maintained by the hospital. Allocation of total Standard Units of Measure based on revenue is not acceptable. This statistical information is to be included on Report Page 4.

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TABLE OF STANDARD UNITS OF MEASURE   4020

The following is a listing by cost center of the required Standard Units of Measure. For the definition of each unit, see the cost center definitions in the System of Accounts chapter.

COST CENTER	STANDARD UNIT OF MEASURE	ACCOUNT NUMBER
DAILY HOSPITAL SERVICES		
Medical/Surgical Intensive Care	Number of Patient (Census) Days	6010
Coronary Care	Number of Patient (Census) Days	6030
Pediatric Intensive Care	Number of Patient (Census) Days	6050
Neonatal Intensive Care	Number of Patient (Census) Days	6070
Psychiatric Intensive (Isolation) Care	Number of Patient (Census) Days	6090
Burn Care	Number of Patient (Census) Days	6110
Other Intensive Care	Number of Patient (Census) Days	6130
Definitive Observation	Number of Patient (Census) Days	6150
Medical/Surgical Acute	Number of Patient (Census) Days	6170
Pediatric Acute	Number of Patient (Census) Days	6290
Psychiatric Acute - Adult	Number of Patient (Census) Days	6340
Psychiatric Acute - Adolescent and Child	Number of Patient (Census) Days	6360
Obstetrics Acute	Number of Patient (Census) Days	6380
Alternate Birthing Center	Number of Patient (Census) Days	6400
Chemical Dependency Services	Number of Patient (Census) Days	6420
Physical Rehabilitation Care	Number of Patient (Census) Days	6440
Hospice - Inpatient Services	Number of Patient (Census) Days	6470
Other Acute Care	Number of Patient (Census) Days	6510
Nursery Acute	Number of Newborn Patient (Census) Days	6530
Sub-Acute Care	Number of Patient (Census) Days	6560
Sub-Acute Care - Pediatric	Number of Patient (Census) Days	6570
Skilled Nursing Care	Number of Patient (Census) Days	6580
Psychiatric - Long-term Care	Number of Patient (Census) Days	6610
Intermediate Care	Number of Patient (Census) Days	6630
Residential Care	Number of Patient (Census) Days	6680
Other Long-Term Care Services	Number of Patient (Census) Days	6780
Other Daily Hospital Services	Number of Patient (Census) Days	6900

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AMBULATORY SERVICES

Emergency Services	Number of Visits	7010
Medical Transportation Services	Number of Occasions of Service	7040
Psychiatric Emergency Rooms	Number of Visits	7060
Clinics	Number of Visits	7070
Satellite Clinics	Number of Visits	7180
Satellite Ambulatory Surgery Center	Number of Operating Minutes	7200
Outpatient Chemical Dependency Services	Number of Visits	7220
Observation Care	Number of Observation Hours	7230
Partial Hospitalization - Psychiatric	Number of Day/Night Care Days	7260
Home Health Care Services	Number of Home Health Care Patient Visits	7290
Hospice - Outpatient Services	Number of Visits	7310
Adult Day Health Care Services	Number of Visits	7320

ANCILLARY SERVICE

Labor and Delivery Services	Number of Deliveries	7400
Surgery and Recovery Services	Number of Operating Minutes	7420
Ambulatory Surgery Services	Number of Operating Minutes	7430
Anesthesiology	Number of Anesthesia Minutes	7450
Medical Supplies Sold to Patients	Number of Central Services and Supplies Adjusted Inpatient Days	7470
Durable Medical Equipment	Adjusted Inpatient Days	7480
Clinical Laboratory Services	Number of Tests	7500
Pathological Laboratory Services	Number of Tests	7520
Blood Bank	Units of Blood Issued	7540
Echocardiology	Number of Procedures	7560
Cardiac Catheterization Services	Number of Procedures	7570
Cardiology Services	Relative Value Units	7590
Electromyography	Number of Procedures	7610
Electroencephalography	Number of Procedures	7620
Radiology - Diagnostic	Relative Value Units	7630
Radiology - Therapeutic	Relative Value Units	7640
Nuclear Medicine	Relative Values Units	7650
Magnetic Resonance Imaging	Number of MRI Minutes	7660
Ultrasonography	Relative Value Units	7670

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Computed Tomographic Scanner	Number of Procedures	7680
Drugs Sold to Patients	Number of Pharmacy Adjusted Inpatient Days	7710
Respiratory Therapy	Number of Treatments	7720
Pulmonary Function Services	Number of Procedures	7730
Renal Dialysis	Number of Hours of Treatment	7740
Lithotripsy	Number of Procedures	7750
Gastro-Intestinal Services	Number of Procedures	7760
Physical Therapy	Number of Sessions	7770
Speech-Language Pathology	Number of Sessions	7780
Occupational Therapy	Number of Sessions	7790
Electroconvulsive Therapy	Number of Treatments	7820
Psychiatric/Psychological Testing	Number of Sessions	7830
Psychiatric Individual/ Group Therapy	Number of Sessions	7840
Organ Acquisition	Number of Organs Acquired	7860
Purchased Inpatient Services	Number of Purchased Inpatient Days	7900

RESEARCH COSTS

Research Projects and Administration	$1,000 of Gross Patient Revenue	8010

EDUCATION COSTS

Education Administrative Office	FTEs - Educational Programs Participants	8210
School of Nursing	Number of Full Time Equivalent Students	8220
Licensed Vocational Nurse Program	Number of Full Time Equivalent Students	8230
Medical Postgraduate Education	Number of Full Time Equivalent Students	8240
Paramedical Education	Number of Full Time Equivalent Students	8250
Student Housing	Number of Square Feet	8260
Other Health Profession Education	Number of Full Time Equivalent Students	8290

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GENERAL SERVICES

Printing and Duplicating	Number of Reams of Paper Used	8310
Non-Patient Food Services	Equivalent Number of Meals Served	8330
Dietary	Number of Patients Meals	8340
Laundry and Linen	Number of Dry and Clean Pounds Processed	8350
Social Work Services	Number of Personal Contacts	8360
Central Service and Supply	Number of Central Services and Supplies Adjusted Inpatient Days	8380
Pharmacy	Number of Pharmacy Adjusted Inpatient Days	8390
Purchasing and Stores	$1,000 of Gross Non-capitalized Purchases	8400
Grounds	Number of Square Feet of Ground Space	8410
Security	Number of Hospital FTE Employees	8420
Parking	Number of Square Feet of Parking Area	8430
Housekeeping	Number of Square Feet Serviced	8440
Plant Operations	Number of Gross Square Feet	8450
Plant Maintenance	Number of Gross Square Feet	8460
Communications	Average Number of Hospital Employees	8470
Data Processing	$1,000 of Gross Patient Revenue	8480

FISCAL SERVICES

General Accounting	Average Number of Hospital Employees	8510
Patient Accounting	$1,000 of Gross Patient Revenue	8530
Credit and Collection	$1,000 of Gross Patient Revenue	8550
Admitting	Number of Admissions	8560
Outpatient Registration	Number of Registrations	8570

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ADMINISTRATIVE SERVICES

Hospital Administration	Number of Hospital FTE Employees	8610
Governing Board Expense	$1,000 of Total Operating Revenue	8620
Public Relations	$1,000 of Total Operating Revenue	8630
Management Engineering	Number of Hospital FTE Employees	8640
Personnel	Average Number of Hospital Employees	8650
Employee Health Services	Number of Hospital FTE Employees	8660
Auxiliary Groups	Number of Volunteer Hours	8670
Chaplaincy Services	Number of Patient (Census) Days	8680
Medical Library	Number of Physicians on Active Staff	8690
Medical Records	Number of Adjusted Patient Days	8700
Medical Staff Administration	Number of Physicians on Active Staff	8710
Nursing Administration	Average Number of Nursing Service Personnel	8720
Inservice Education - Nursing	Number of Hours of Nursing Inservice Education	8740
Utilization Management	Number of Admissions	8750
Community Health Education	Number of Participants	8770

UNASSIGNED COSTS

Depreciation and Amortization	Number of Gross Square Feet Owned	8810
Leases and Rentals	Number of Gross Square Feet Leased	8820
Insurance - Hospital and Professional Malpractice	$1,000 of Gross Patient Revenue	8830
Insurance - Other	Number of Gross Square Feet	8840
Licenses and Taxes (Other than on Income)	Number of Gross Square Feet	8850
Interest - Working Capital	$1,000 of Gross Patient Revenue	8860
Interest - Other	Number of Gross Square Feet	8870
Employee Benefits (Non-Payroll)	Number of Hospital FTE Employees	8880

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OTHER STATISTICS   **4100**

PATIENT (CENSUS) DAYS   **4110**

        Patient (census) days include the day of admission but not the day of discharge or death. If both admission and discharge or death occur on the same day, and the patient was admitted with the expectation that he/she would remain at least overnight and occupy a bed, the day is considered a day of admission and counts as one patient (census) day.

DISCHARGES   **4120**

Hospital Discharges   **4121**

        A hospital discharge occurs when an inpatient: a) is formally released from the hospital, b) dies in the hospital, or c) is transferred between two of the following types of care within the hospital: acute care, psychiatric care, rehabilitation care, long-term care, or residential care. The transfer of an inpatient between functional cost centers of the hospital within the same type of care, e.g., between the Coronary Care cost center and the Medical/Surgical Acute Care cost center, are considered a service discharge and not a hospital discharge (see Section 4122 for the definition of a service discharge). Discharges are counted in the cost center from which the patient was discharged. For reporting to OSHPD, and contrary to Medicare requirements, a hospital discharge is counted when a Medicare inpatient is transferred from a Medicare Prospective Payment System (PPS) unit of the hospital to a Medicare PPS unit of another hospital.

Examples of **hospital discharges** include:

1. An inpatient is transferred from the Medical/Surgical Acute cost center to the Sub-Acute Care cost center.

2. An inpatient is transferred from the Psychiatric Acute - Adolescent and Child cost center to the Pediatric Acute cost center.

3. An inpatient is transferred from the Medical/Surgical Acute cost center to the Physical Rehabilitation Care cost center.

4. An inpatient is transferred from the Skilled Nursing Care cost center to the Residential Care cost center.

Service Discharges   **4122**

        A service discharge is counted when an inpatient transfers from one functional Daily Hospital Services cost center to another functional cost center within the same type of care. There are five basic types of care (Acute Care, Rehabilitation Care, Psychiatric Care, Long-Term Care, and Residential Care) and each type may include various levels of nursing care and patient acuity. A transfer of an inpatient between two of these types of care is counted as a hospital discharge, as described in Section 4121 above, and not as a service discharge.

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Service discharges occur only within the hospital and do not include hospital discharges. In addition, service discharges are to be counted by the cost center transferring the patient and not the cost center receiving the patient. The transfer of a patient within the same functional cost center is not counted as either a service or hospital discharge.

Examples of **service discharges** include:

1. An inpatient is transferred from the Coronary Care cost center to the Medical/Surgical Acute cost center.

2. An inpatient is transferred from the Psychiatric Acute - Adult cost center to the Psychiatric Intensive (Isolation) Care cost center.

3. An inpatient is transferred from the Skilled Nursing Care cost center to the Intermediate Care cost center.

4. An infant is transferred from the Neonatal Intensive Care cost center to the Pediatric Acute cost center.

Newborn Discharges   **4123**

A newborn is a patient who was born in the hospital at the beginning of the current hospitalization. A newborn admission is to be counted only after the birth of the infant in the hospital and placement of the infant in the newborn nursery. If a newborn is placed immediately after birth into a Neonatal Intensive Care unit, neither a newborn admission nor a newborn discharge is to be counted. Infants born away from the hospital are considered regular inpatients when admitted, not newborns. A newborn discharge is counted when an infant is formally released from newborn nursery of the hospital, regardless of when the mother is released.

If a newborn is transferred from the Nursery Acute cost center to the Neonatal Intensive Care or a pediatric cost center, the infant loses its "newborn" status. This transfer is to be counted and reported as 1) a newborn hospital discharge from Nursery Acute, and 2) a regular inpatient admission to the receiving care unit.

Newborns that stay with their mothers in a birthing center which is decorated in a home-like setting, and never enter the newborn nursery, would not be reported as a newborn admission or a newborn discharge. To do so would distort the nursery cost/revenue per discharge.

VISITS   **4130**

A VISIT is defined as the appearance of a patient in the hospital for ambulatory and/or ancillary services. In most instances, visits are used to measure the utilization of outpatient services. However, the differentiation between inpatient and outpatient visits is required since inpatients may also use ambulatory services.

An INPATIENT VISIT is counted when 1) a person visits an ambulatory service center and is subsequently admitted to the hospital, or 2) an inpatient of the hospital visits an ambulatory service center for treatment.

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An OUTPATIENT VISIT is defined as 1) the appearance of an outpatient in an ambulatory service center, or 2) the appearance of a private referred outpatient in the hospital for ancillary services. The number of tests, treatments or procedures rendered per cost center, or the number of ancillary service centers visited generally does not affect this count. Ambulatory service centers include Emergency Services (medical and psychiatric), Clinics (hospital-based and satellite), Ambulatory Surgery Centers (hospital-based and satellite), Outpatient Chemical Dependency Services, Observation Care, Partial Hospitalization - Psychiatric, Home Health Care Services, Hospice - Outpatient, and Adult Day Health Care. Ancillary services include Surgery and Recovery Services, Clinical Laboratory Services, Radiology - Diagnostic, Physical Therapy, etc.

If a patient is undergoing treatment or diagnosis that requires follow-up care or services, each follow-up appearance must be counted as an outpatient visit, even if the patient registers once and/or only one charge is made for the services. Additionally, do not use registrations as the number of outpatient visits since the registration count may not accurately reflect outpatient visits as defined above. Finally, do not count outpatient visits when outside facilities send specimens to the hospital for testing. A more detailed description of the types of visits follows:

A PRIVATE REFERRED ANCILLARY SERVICE OUTPATIENT VISIT is defined as the appearance of a private referred outpatient in the hospital for diagnostic or therapeutic ancillary services on an ambulatory basis. A private referred outpatient is usually referred to the hospital by a private physician or another health care institution. The appearance of a private referred outpatient to multiple ancillary service cost centers during the same visit is to be counted as one visit, regardless of the number of tests, treatments, and procedures rendered to the individual, or the number of different ancillary service centers visited.

A CLINIC VISIT relates to organized diagnostic, preventative, curative, rehabilitative, and educational services provided on a scheduled basis to ambulatory patients. A Clinic visit is counted for each appearance of a person in each separately organized hospital-based clinic. For example, if a person visits three different organized clinics during the same appearance, the count is three. In addition, if clinic services are performed in the emergency suites, the visits must be counted as Clinic visits. Count an INPATIENT CLINIC VISIT if the person receiving clinic services is an inpatient of the hospital, or the if the individual is admitted to the hospital from the Clinic. Count an OUTPATIENT CLINIC VISIT for a person receiving clinic services on an outpatient basis.

If Clinic services are performed in the Emergency suites, Clinic revenue, expenses, and visits must be reclassified as Clinic if material in relation to Emergency Services.

Do not count additional Clinic visits for appearances by clinic patients to ancillary cost centers such as Laboratory or Radiology.

An EMERGENCY SERVICES VISIT occurs with the provision of emergency treatment to the ill and injured who require immediate medical, surgical or psychiatric care on an unscheduled basis. An emergency services visit also inlcudes non-emergency

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patients who use the emergency room for care. An Emergency Services Visit is counted for each appearance of a patient in an emergency services unit (medical or psychiatric) of the hospital. Count an INPATIENT EMERGENCY SERVICES VISIT if the patient is formally admitted to the hospital from Emergency Services. Count an OUTPATIENT EMERGENCY SERVICES VISIT if the patient is treated and released from the hospital.

Do not count additional Emergency Services visits for visits by emergency patients to ancillary cost centers such as Laboratory or Radiology.

An OUTPATIENT AMBULATORY SURGERY VISIT is counted for each patient undergoing outpatient surgery, regardless of the number of surgical procedures performed while the patient was in an operating or procedure room. Count, by payor, one outpatient surgery visit for each outpatient surgery related to Satellite Ambulatory Surgery Center, Surgery and Recovery Services, and Ambulatory Surgery Services; and include these outpatient surgery visits with Total Outpatient Visits on page 4.2 of the Annual Hospital Disclosure Report and on the Quarterly Financial and Utilization Report. [NOTE: Even though outpatient surgery visits are not a separate, reportable data item on the annual disclosure report, that are still to be included on the count of outpatient visits.

A RENAL DIALYSIS OUTPATIENT VISIT is counted for each appearance of a renal dialysis outpatient in the hospital for renal dialysis treatment, regardless of the length (number of hours) of treatment.

An OBSERVATION CARE DAY relates to the provision of medical or nursing care to patients who are scheduled to be in and out of the hospital within the same day (or night). The treatment received (e.g., receiving blood transfusions or being observed for drug reactions) generally requires less than 24 hours of care.   An Observation Care day is counted for each appearance of a patient in the Observation Care unit, or for each patient receiving observation care in a licensed (scatter) bed, regardless of the number of hours spent receiving those services. Count an INPATIENT OBSERVATION CARE DAY if the patient is formally admitted to the hospital following the visit. Count an OUTPATIENT OBSERVATION CARE DAY for each patient receiving observation care services on an outpatient basis. This includes patients remaining in an Observation Care unit, or patients who continue to receive observation care services for more than 24 hours, but are not formally admitted as inpatients.

A PARTIAL HOSPITALIZATION - PSYCHIATRIC VISIT relates to the provision of care to psychiatric patients who come to the hospital during the day and return home at night, or spend the night at the hospital and the day away from the hospital. A Partial Hospitalization - Psychiatric visit is counted for each appearance of a patient in a formally organized Psychiatric Day and Night Care program of the hospital. Multiple services performed in the Psychiatric Day and Night Care unit during a single appearance, (e.g., encounters with two or more psychiatrists, two or more occasions of service, any combination of one or more encounters and occasions of service) are counted as one visit.

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A HOME HEALTH CARE OUTPATIENT VISIT is counted for each appearance of a home health care representative in the residence of a home health care patient. If multiple visits occur on the same day, count each visit to the patient's place of residence as one visit. A visit by two caregivers at the same time would be counted as two visits if each caregiver is providing a distinctly different service. For example, if a Registered Nurse and a Physical Therapist visit to provide IV therapy and physical therapy, respectively, two visits would be counted. However, if a Registered Nurse and a nurse's aide visit to provide IV therapy, only one visit would be counted.

A SATELLITE CLINIC VISIT is counted for each appearance of an outpatient in each separately organized clinic at the off-site location. For example, if a person visits three different organized clinics during the same appearance, the count is three.

Do not count additional Satellite Clinic visits for visits by satellite clinic outpatients to ancillary cost centers such as Laboratory or Radiology.

An OUTPATIENT CHEMICAL DEPENDENCY VISIT is counted for each appearance of a patient for day care or after care chemical dependency services. Include follow-up visits provided free of charge after discharge from the inpatient Chemical Dependency cost center.

A HOSPICE - OUTPATIENT VISIT is counted for each appearance of a hospice outpatient care program representative at the residence of a hospice patient. If multiple visits occur on the same day, count each visit to the patient's place of residence as one visit. A visit by two caregivers at the same time would be counted as two visits if each caregiver provides distinctly different services. (See example under definition for Home Health Care Outpatient Visit.)

An ADULT DAY HEALTH CARE VISIT is counted for each appearance of a patient in the adult day health care center. The maximum number of visits is one visit per day for each patient, regardless of the number of services provided to the patient.

Outpatient Units of Service and Revenue 4131

Statistical units and revenue related to tests and procedures performed by ambulatory cost centers for outpatients are to be recorded and reported as outpatient except when the patient is formally admitted to the hospital. If the patient is formally admitted, the ambulatory and ancillary revenue and units of service related to such patient are to be accounted and reported as inpatient.

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DATA SAMPLING GUIDELINES   4210

For those Standard Units of Measure (and cost allocation statistics) which permit statistical sampling instead of an actual count, care should be taken to ensure that acceptable statistical sampling techniques are observed.

The following table lists those Standard Units of Measure for which sampling is permissible and the variable to be calculated.

Cost Center	Standard Unit of Measure	Variable	Item to be included in the actual count
Laundry and Linen	Number of clean and dry pounds processed	Number of pounds processed per day	Number of days
Printing and Duplicating	Number of reams of paper used	Number of reams of paper used per day	Number of days

The office doesn't require a formal sampling methodology if an informal method reasonably estimates the universe being sampled.

Informal sampling includes any form of sampling in which a reasonable, representative sample is selected. Under this approach, the individual performing the sample selection relies entirely on his discretion and judgement in deciding which time periods are to be used and which are not. When using informal sampling it is not necessary to document test criteria (ie, the desired confidence level, maximum tolerable error, and planned precision). The sample selection technique used should give every item in the population an equal chance of being selected.

Haphazard selection is the most common technique. Items are selected without conscious bias throughout the population. For example, if a hospital were going to perform a time study of an overhead department that included 4 of the 52 weeks in the year, selecting every 13th week for the study would be haphazard. If requisitions were kept in a file drawer about two feet deep and the hospital wanted to select 50 for testing, a haphazard sample could be selected by choosing two invoices per inch.